

Filed for intro on 01/21/98

SENATE JOINT RESOLUTION 389  
By Crutchfield

A RESOLUTION to continue the study mandated by Senate Joint Resolution 139 of the 100<sup>th</sup> General Assembly and Chapter 301 of the Public Acts of 1997, relative to the study of Tennessee's tax system and to extend the reporting date.

WHEREAS, Senate Joint Resolution 139 of the 100<sup>th</sup> General Assembly directs the Tennessee Advisory Commission on Intergovernmental Relations to conduct a study of differential sales tax rates, job loss, and revenue loss in relation to Tennessee border states and other relevant tax issues; and

WHEREAS, Chapter 301 of the Public Acts of 1997 directs the Tennessee Advisory Commission on Intergovernmental Relations to undertake a study to determine the structural deficiencies of Tennessee's sales tax base, including the problems of differential tax rates among the states bordering Tennessee, state and local sales tax revenue loss, employment losses, and other relevant fiscal issues, including the implications of sales and use taxation of food items intended for off-premises preparation and consumption; and

WHEREAS, Senate Joint Resolution 139 directs the Tennessee Advisory Commission on Intergovernmental Relations to report its findings and recommendations to the General Assembly no later than January 20, 1998; and

**\*300000001\***

30000001

**\*010150\***

\*01015028\*

WHEREAS, Chapter 301 of the Public Acts of 1997 directs the Tennessee Advisory Commission on Intergovernmental Relations to report to the Governor and the General Assembly by July 1, 1998; and

WHEREAS, the issues designated for study in these two pieces of legislation are especially complex and controversial and each issue deserves the utmost attention and deliberation; now, therefore,

BE IT RESOLVED BY THE SENATE OF THE ONE-HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, That the Tennessee Advisory Commission on Intergovernmental Relations is directed to continue its study relative to Tennessee's tax system and the reporting date for its findings and recommendations is extended to January 20, 1999, in order to comply with the mandates of both Senate Joint Resolution 139 of the 100<sup>th</sup> General Assembly and Chapter 301 of the Public Acts of 1997.